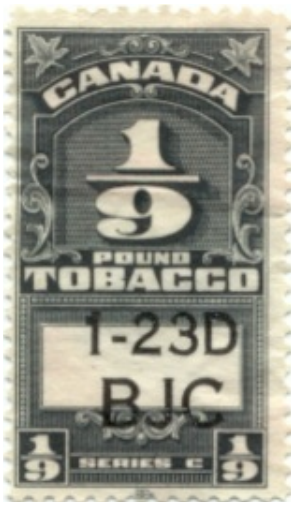
--- 1/9th Pound - Series “C” - perf 11 - BABN - 22 x 42 mm. ---

--- used by “Imperial Tobacco”, Granby (1-23-D) - 1935-1940 ---

The hidden letters on the 1/9th pound die “A-V” must indicate approval for BABN by Customs & Excise, Ottawa, early in 1935 since the first copy of the perforated 1/9th pound stamp in the “Imperial Tobacco”, Granby collection dates from May 1935. On February 17th 1939, BABN reported that a plate contained 150 stamps – probably 15 x 10 impressions.

coded **1-23-D / BFB** in May 1935



coded **1-23D / BJC** in August 1939

[RN-30]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1935	---	---	---	---	BFB	CFB	AFC	BFC	CFC	---	BFD	---
1936	AGA	BGA	---	---	BGB	---	---	BGC	---	---	BGD	CGD
1937	AHA	---	CHA	AHB	BHB	CHB	---	BHC	CHC	AHD	---	---
1938	AIA	---	CIA	---	BIB	---	AIC	BIC	---	AID	BID	CID
1939	AJA	---	CJA	AJB	BJB	CJB	AJC	BJC	CJC	AJD	BJD	---
1940	---	BKA	CKA	AKB	BKB	CKB	---	---	---	---	---	---

The company cancellation code changes from **1-23-D** to **1-23D** for August 1939. As *payment up-front* for excise tax stamps began in April 1939, it is probable that by August Imperial’s stock of old stamps was exhausted, and this switch in company coding was occasioned by the introduction of the *up-front* stamps.

--- the 4c. dark blue Gothic BABN re-surcharge of 2c. / EXCISE / TAX - for the March 1943 Budget ---

--- used by "Imperial Tobacco", Granby (1-23-D) - 1943 ---

When the Budget of March 3rd 1943 doubled the excise tax from 1¢ to 2¢ per ounce, BABN re-surcharged their perforated *unlisted* 1942 three-line 6 and 3 mm. Gothic **2c. / EXCISE / TAX** surcharge with a 6½ to 7 mm. dark blue Gothic **4c.** as **RN-202**, the collection *does not contain*, nor *have I seen*, a copy of this item. I have no idea where the scan comes from, as the stamp is not in the collection - possibly from Fritz Angst.

RN-202 - **4c.** on **2c. / EXCISE / TAX** on 1/9th pound, perforated 11,
coded **1-23D / COC** by "Imperial Tobacco", Granby, in September 1943

Initially, under the first wartime Budget of September 12th 1939, the excise duty on manufactured tobacco had been raised from 20¢ to 25¢ per pound, and the perforated 1/9th pound RN-30 was overprinted by "Imperial Tobacco" as the company provisional **RN-45** (**2/19** on 1/9th pound), however the production of the 1/9th pound pouch also continued at "Imperial Tobacco", Granby, without a break, until June 1940.

When the next Budget, of June 23rd 1940, increased excise duty on manufactured tobacco from 25¢ to 35¢ per pound, the pouch size was reduced to 1/10th pounds, and the1/9th pound RN-30 was again overprinted by Imperial Tobacco as the company provisional (**1/10** on 1/9th pounds), and the production of the 1/9th pound pouch ceased until 1943, when it was revived using the BABN surcharged **RN-219** (**4c. / EXCISE / TAX** on 1/9th pounds).

I speculate about this dual overprinting of 1/9th pounds as follows: between September 1939, and June 1940, the smaller 2/19th pound pouch was sold in Montreal & its environs (where a 2% municipal sales tax was in effect), and the larger 1/9th pound size was being distributed across Canada.

Between June 1940 and June 1942, the smaller 1/10th pound pouch was being sold in the Province of Quebec, where a 10% tobacco tax was now in effect, and the larger 2/19th pound size was being distributed across Canada. Thus 1/9th pound pouch was discontinued.

When the Budget of June 24th 1942 imposed an excise tax of 1¢ per ounce on manufactured tobacco, "Imperial Tobacco" did not make their usual two-line red Gothic surcharge **2¢ / EXCISE TAX** on 1/9th pounds, nor did they make use of the BABN 1942 unprofitable surcharge **2c. / EXCISE / TAX** on 1/9th pounds (*unlisted* - but re-surcharged by BABN for the Budget of 1943 as **RN-202**).

With the doubling of the excise tax in March 1943, the 1/9th pound pouch (with its 4¢ excise tax added), once again became a marketable item, and production was resumed.

--- the 4c. / EXCISE / TAX Gothic BABN surcharge of RN-30 for the Budget of March 1943 ---

--- used by “Imperial Tobacco”, Granby (1-23-D) - 1943-1947 ---

For general distribution, under the Budget of March 3rd 1943, BABN surcharged sheets of the perforated 1/9th pound RN-30 with their usual 6 and 3 mm. Gothic **4c. / EXCISE / TAX** as **RN-219**.

This perforated 1/9th pound surcharge **RN-219** first appears with “Imperial Tobacco”, Granby, in May 1943, and thence its use continued in unbroken sequence until August 1947, when the printing of the excise tax on the stamp was no longer mandated, at which point the use of the unsurcharged 1/9th pound **RN-30** began once more.

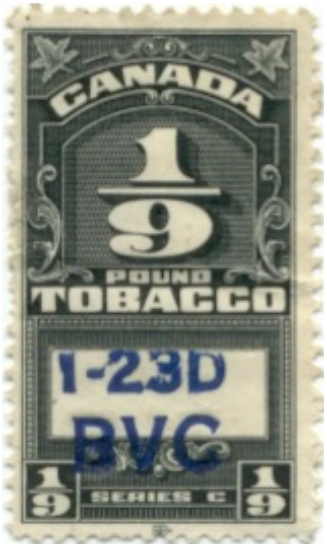
RN-219 - **4c. / EXCISE / TAX** on 1/9th pounds, perf 11 - surcharged for the March 1943 Budget, coded **1-23D / BOB** by Imperial Tobacco, Granby, in May 1943

[RN-219]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	---	---	BOB	COB	AOC	BOC	COC	AOD	BOD	COD
1944	APA	BPA	CPA	APB	BPB	CPB	APC	BPC	CPC	APD	---	CPD
1945	ASA	---	CSA	ASB	BSB	---	---	BSC	CSC	ASD	BSD	CSD
1946	---	BTA	CTA	ATB	BTB	CTB	ATC	BTC	CTC	ATD	BTD	CTD
1947	AVA	BVA	CVA	AVB	BVB	CVB	AVC	BVC	---	---	---	---

--- 1/9th Pound - Series “C” - perf 11 - BABN - 22 x 42 mm. ---

--- used by “Imperial Tobacco”, Granby (1-23D) - 1947 ---

When legislation subsequent to the Budget of 1947 eliminated the necessity of printing the surcharge on the stamp, use of the normal perforated 1/9th pound **RN-30** resumed - lasted recorded in November 1947.



RN-30 - 1/9th pound, perf 11, coded **1-23D / BVC**
by “Imperial Tobacco”, Granby, in August 1947

[RN-30]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1947	---	---	---	---	---	---	---	**BVC**	**CVC**	**AVD**	**BVD**	---

--- 1/9th Pound - Series “C” - perf 11 - BABN - 22 x 42 mm. ---

--- with *three-digit* codes - used by "Imperial Tobacco", Granby (1-23D) - 1954-1956 ---

Between November 1947 and the mid-1950's there appears to be a gap in production for the 1/9th pound pouch. I have located no copies of the perforated 1/9th pound **RN-30** carrying the *early* three-digit numerical cancellation which began in June 1951. During this period "Imperial Tobacco" was producing the 2/17th pound pouch. The first ***three-digit*** weekly "Imperial Tobacco", Granby, 1/9th pound codes in the collection come late in this sequence, probably from mid-1954.

	1951	1952	1953	1954	1955	1956
January	----	----	----	----	----	----
February	----	----	----	-----	----	----
March	----	----	----	----	----	**365**
April	----	----	----	----	----	**369**
May	----	----	----	----	----	**371-372-373**
June	----	----	----	----	**330**	**375-377**
July	----	----	----	----	----	**378-380**
August	----	----	----	----	**334**	**383**
September	----	----	----	----	**339**	
October	----	----	----	----	**342**	
November	----	----	----	----	**346**	
December	----	----	----	----	----	

The three digit coding ceases with **383** in August 1956. The dating of these numbered codes is approximate, and requires some more research. I feel that they indicate the *week of production*, since blanks were left in times of plant strikes and plant closures. From September 1952 to April 1954 the code seems to read bi-monthly. Imperial's *cigar coding* definitely used a *weekly number* code. The *two digit codes* which follow probably indicate the *month of production*.

Near the end of the ***three-digit*** run, the ***imperforate*** 1/9th pound **RN-32** began to see usage intermingled with the perforated **RN-30**. The first collected copy of the imperforate from "Imperial Tobacco", Granby, is **369** from April 1956.

--- perforated 11 ---

[RN-30]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1956	---	---	---	---	---	---	---	---	---	---	---	---
1957	---	---	---	---	---	---	---	---	---	---	---	---

--- 1/9th Pound - Series "C" - *imperforate* - BABN - 22 x 42 mm. ---

--- with *two-digit* codes - used by “Imperial Tobacco”, Granby (1-23D) - 1955-1963 ---

The two-digit monthly codes begin around September 1956. There are the two different fonts as previously illustrated, which run concurrently, and were produced simultaneously by separate cancellation machines.

There are two different fonts, which to my mind run concurrently, as produced by separate cancellation machines. The thin typewritten cancellation illustrated below has been selected because it is easily readable, but the usual format exhibits the company code above the date code half-hidden in the body. (the following illustrations are scanned at 300% scale)

--- with a 2½ mm. heavy red Gothic coding ---

--- with a 3 mm. thin red typewritten coding ---

--- the company code is 1-23D in heavy 2 mm. Gothic characters ---

[RN-32]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1956	---	---	---	---	---	---	I 2	---	I 5	I 6	---	---
1957	---	---	---	22	---	---	25	---	---	---	29	---
1958	3 I	---	33	34	35	36	37	38	39	40	41	42
1959	43	---	---	46	---	48	---	50	---	52	53	---
1960	---	---	57	58	---	60	---	62	---	---	---	---
1961	---	---	---	70	---	---	73	---	---	76	77	---
1962	---	80	---	---	83	84	---	---	87	88	89	90
1963	---	---	---	---	---	---	97	---	---	---	---	---

It is difficult to accurately place the two code variations. It seems that the two different type faces were used concurrently on separate production lines. Thus they are all one family!

--- with *two-digit* codes - as used by “Imperial Tobacco”, Granby (1-23D) - 1959-1965 ---

--- the company code is 1–23D in light typewritten characters ---

[RN-32]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1958	---	---	---	---	---	---	---	---	---	---	41	---
1959	---	---	---	---	47	48	---	50	51	52	53	---
1960	55	56	---	---	59	---	61	---	63	64	65	66
1961	67	68	69	70	---	72	73	74	75	76	77	---
1962	79	80	81	82	---	84	---	86	87	88	89	90
1963	91	92	---	94	95	---	---	---	---	11	12	14
1964	---	16	17	---	19	---	21	22	23	---	25	26
1965	27	---	---	---	---	---	---	---	---	---	---	---

This series begins the coding anew at **11**, the company code **1-23D** reverses at **23** to read as **23D-1** for September 1964, and in 1965 the *new design* Series "C" **RN-260** with ***blue central denominations*** is introduced - temporarily overlapping with the old Series "C".

--- 1/9th Pound - *new design* Series "C" - with *blue central denominations* - 1964-1966 ---

RN-260 - 1/9th pound ***new design*** Series "C", imperforate, with a ***blue central denomination***, coded 23D-1 **/ 24** by "Imperial Tobacco", Granby, in October 1964

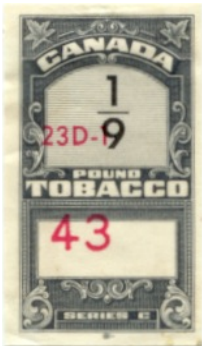
[RN-260]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1964	---	---	---	---	---	---	---	---	---	24	---	26
1965	27	28	---	30	31	32	33	34	35	36	37	38
1966	39	40	---	42	---	---	---	---	---	---	---	---

The initial ***blue ink*** central denominations of **RN-260** switch to the 1/9th pound ***black ink*** central denominations of **RN-290** at least by **44**. It is interesting to note that the same two-digit system, and switch-over point, occurs in the cancellations of Import Licensee **151**. "Imperial Tobacco" and BAT Licensee **151**are affiliates.

The switch-over date from the ***blue denomination*** to the ***black denomination*** with the *new design* Series "C" stamps is not fixed. It will vary depending upon the quantity of stamps at hand in a denomination. Those ***blue central denomination*** stamps in plentiful supply will exhibit a later switch-over date than those in short supply.

--- 1/9th Pound - *new design* Series "C" - with *black central denominations* - 22 x 42 mm. ---

--- imperforate - used by “Imperial Tobacco”, Granby (23D-1) - 1966-1970 ---



RN-290 - 1/9th pound *new design* Series “C”, imperforate, with a ***black central denomination***, coded 23D-1 / **43** by “Imperial Tobacco”, Granby, in May 1966

[RN-290]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1966	---	---	---	---	43	44	45	46	47	48	---	---
1967	51	52	53	54	---	56	---	---	59	---	61	62
1968	63	64	65	66	67	68	---	70	71	72	---	74
1969	75	---	77	---	---	80	81	82	83	---	85	---
1970	87	---	---	---	91	92	93	---	---	---	---	---

In the ***1/10th pound*** denomination, beginning at about **86** around December 1969, production appears to have been shared equally by Imperial Tobacco’s Granby plant 23D-1 and the Montreal plant 10D-6. When the 1½ ounce denomination of the “Series of 1971” is introduced in October 1970 production has been shifted exclusively to Montreal and is cancelled 10D-6.

The 1½ oz. denomination does not fit comfortably into any of the fractional pound sizes since 1/9th pound = 1.77 oz. and 1/10th pound = 1.60 oz. The *closest approximation* would be 2/21st pounds = 1.52 oz. but this size had not been in production since June 1951.

Stamps coded with the yellow highlighting (e.g. 91) are ***not in the collection***. They have been taken from eBay.

File path is [c:\ CR - STAMPS \ RN_STAMPS \ POUCH \ 1935 - Series C \ 1-23-D \ 1-9th pound],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
November 23rd 2013, JBH